



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Thomas Hendershot
DOCKET NO.: 08-05999.001-R-1
PARCEL NO.: 09-05.0-303-010

The parties of record before the Property Tax Appeal Board are Thomas Hendershot, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 19,321
IMPR.: \$ 76,976
TOTAL: \$ 96,297

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling containing 2,382 square feet of living area that was five years old. Features include a full, partially finished basement, central air conditioning, a fireplace and a 504 square foot attached garage. The subject property is located in Shiloh Valley Township, St. Clair County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. In support of this claim, the appellant submitted property record cards, parcel inquiry sheets and an assessment analysis of four suggested comparables. The comparables are located within two blocks from the subject. The comparables consist of one-story dwellings of brick and frame exterior construction that are seven or eight years old. Two comparables have full unfinished basements and two comparable have full finished basements. Other features include central air conditioning, one or two fireplaces and two or three-car garages that contain from 636 to 1,088 square feet. The dwellings range in size from 1,854 to 2,162 square feet of living area. The appellants reported the comparables had improvement assessments ranging from \$63,767 to

\$70,509. However, the parcel inquiry sheets and information supplied by the board of review indicate the comparables have improvement assessments ranging from \$64,030 to \$74,309 or from \$32.85 to \$38.19 per square foot of living area after board of review action and application of the Shiloh Valley equalization factor of 1.0539. The subject property has an equalized improvement assessment of \$76,976 or \$32.31 per square foot of living area.

The comparables have lots that range in size from .40 to .61 of an acre or from 17,424 to 26,572 square feet of land area. The comparables have equalized land assessments ranging from \$15,710 to \$19,574 or from \$.70 to \$1.12 per square foot of land area. The subject property has a land assessment of \$19,321 or \$.71 per square foot land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$96,297 was disclosed. The board of review argued the evidence submitted by the appellant supports the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant failed to overcome this burden of proof.

The appellant submitted assessment information on four suggested comparables for the Board's consideration. The Board finds the comparables are generally similar when compared to the subject in location, design, age, and most features, but are slightly smaller in size than the subject. They have final equalized improvement assessments ranging from \$64,030 to \$74,309 or from \$32.85 to \$38.19 per square foot of living area. The subject property has a final equalized improvement assessment of \$76,976 or \$32.31 per square foot of living area, which falls below the range established by the most similar comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's

improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the appellant submitted land assessment information on four suggested comparables. The Board gave less weight to comparables 3 and 4 due to their smaller lot sizes when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in land size and location. They have final equalized land assessments of \$18,592 and \$19,349 or \$.70 and \$.89 per square foot of land area. The subject property has a final equalized land assessment of \$19,321 or \$.71 per square foot of land area. The Board finds the subject's land assessment is supported by the most similar assessment land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 21, 2012

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.